

15, 1909, a member of the majority party offered a rule resolution. The House defeated the previous question and a member of the opposition rose to a parliamentary inquiry, asking who was entitled to recognition. Speaker Joseph G. Cannon (R-Illinois) said: "The previous question having been refused, the gentleman from New York, Mr. Fitzgerald, who had asked the gentleman to yield to him for an amendment, is entitled to the first recognition."

Because the vote today may look bad for the Republican majority they will say "the vote on the previous question is simply a vote on whether to proceed to an immediate vote on adopting the resolution . . . [and] has no substantive legislative or policy implications whatsoever." But that is not what they have always said. Listen to the Republican Leadership Manual on the Legislative Process in the United States House of Representatives, (6th edition, page 135). Here's how the Republicans describe the previous question vote in their own manual: Although it is generally not possible to amend the rule because the majority Member controlling the time will not yield for the purpose of offering an amendment, the same result may be achieved by voting down the previous question on the rule . . . When the motion for the previous question is defeated, control of the time passes to the Member who led the opposition to ordering the previous question. That Member, because he then controls the time, may offer an amendment to the rule, or yield for the purpose of amendment."

Deschler's Procedure in the U.S. House of Representatives, the subchapter titled "Amending Special Rules" states: "a refusal to order the previous question on such a rule [a special rule reported from the Committee on Rules] opens the resolution to amendment and further debate." (Chapter 21, section 21.2) Section 21.3 continues: Upon rejection of the motion for the previous question on a resolution reported from the Committee on Rules, control shifts to the Member leading the opposition to the previous question, who may offer a proper amendment or motion and who controls the time for debate thereon."

Clearly, the vote on the previous question on a rule does have substantive policy implications. It is one of the only available tools for those who oppose the Republican majority's agenda to offer an alternative plan.

Mr. SMITH of Texas. Mr. Speaker, I support this rule and the underlying legislation.

We all know that port security has been news across the United States in recent weeks, and it should be.

The U.S. ports are on the front lines of homeland security. My home state of Texas has several major seaports, including Galveston, Brownsville and Houston, that offer potential routes for dangerous cargo and terrorist weapons.

This bill, the SAFE Ports Act of 2005, will help ensure that Americans feel confident that the U.S. Government is protecting them from yet another threat.

It does so by imposing security requirements on overseas shippers and ports where cargo starts its journey to the United States, on cargo transportation while enroute to the United States, and at the ports within the United States—the last staging area before cargo makes its way into the country.

Also, this bill requires the Department of Homeland Security Secretary to employ standards for sealing all containers entering the United States within two years of enactment. It

also requires the Secretary to deploy nuclear and radiological detection systems at 22 U.S. seaports by the end of fiscal year 2007.

These are good ways to ensure port security, and there are many more included in the bill.

I thank Chairman KING of Iowa, Chairman DANIEL E. LUNGREN of California, and ranking member HARMAN for their work on much-needed legislation, and urge my colleagues to support the Rule.

Mr. SESSIONS. Mr. Speaker, I yield back the balance of my time, and I move the previous question on the resolution.

The SPEAKER pro tempore. The question is on ordering the previous question.

The question was taken; and the Speaker pro tempore announced that the ayes appeared to have it.

Mr. HASTINGS of Florida. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, further proceedings on this question will be postponed.

#### REMOVAL OF NAME OF MEMBER AS COSPONSOR OF H.R. 4881

Mr. SAM JOHNSON of Texas. Mr. Speaker, I ask unanimous consent that my name be removed as a cosponsor from the bill H.R. 4881.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Texas?

There was no objection.

#### MOTION TO INSTRUCT CONFEREES ON H.R. 4297, TAX RELIEF EXTENSION RECONCILIATION ACT OF 2005

Mr. LARSON of Connecticut. Mr. Speaker, I offer a motion.

The SPEAKER pro tempore. The Clerk will report the motion.

The Clerk read as follows:

Mr. Larson of Connecticut moves that the managers on the part of the House at the conference on the disagreeing votes of the two Houses on the Senate amendment to the bill H.R. 4297 be instructed—

(1) to agree to the following provisions of the Senate amendment: section 461 (relating to revaluation of LIFO inventories of large integrated oil companies), section 462 (relating to elimination of amortization of geological and geophysical expenditures for major integrated oil companies), and section 470 (relating to modifications of foreign tax credit rules applicable to large integrated oil companies which are dual capacity taxpayers), and

(2) to recede from the provisions of the House bill that extend the lower tax rate on dividends and capital gains that would otherwise terminate at the close of 2008.

The SPEAKER pro tempore. Pursuant to clause 7 of rule XXII, the gentleman from Connecticut (Mr. LARSON) and the gentleman from Texas (Mr. SAM JOHNSON) each will control 30 minutes.

The Chair recognizes the gentleman from Connecticut.

Mr. LARSON of Connecticut. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I rise today on behalf of my Democratic colleagues to offer a motion to instruct the House conferees on the tax cut reconciliation conference committee.

This motion has two simple yet important provisions. First, it closes over \$5 billion in unneeded tax loopholes and subsidies for oil companies. It eliminates the "last in/first out," LIFO, accounting method for oil companies, which amounts to \$4.3 billion over the next 10 years. It prohibits oil companies from writing off costs associated with oil and gas exploration, which is about \$292 million over the next 10 years. It limits the foreign tax credit that companies receive for the taxes they pay to oil-producing countries.

This rollback amounts to, for oil companies, a mere \$540 million a year and \$135 million each quarter.

To put this in appropriate perspective, this represents approximately 1.6 percent of Exxon's first-quarter profits in 2006 alone. Second, it ends the extension of lower capital gains and dividends tax rates.

We offered this motion last week. The distinguished gentleman from Washington State put forward the amendment in the motion because of the way that Americans are being hit this time both at the gas pump and again because we hoped that the other side would join us in this effort. Unfortunately, only nine Republicans voted for the motion, and it failed 190-232.

We offer this again because the American people simply cannot understand why their government would hand billions in tax breaks and subsidies to an oil industry that by all measures is enjoying an unprecedented level of success. In fact, last week, President Bush discussed his plan to address the rising price of gas and oil.

During his remarks the President stated, "Record oil prices and large cash flows also mean that Congress has got to understand that these energy companies do not need unnecessary tax breaks. I am looking forward to Congress to take about \$2 billion of these tax breaks out of the budget over a 10-year period of time. Cash flows are up, taxpayers do not need to be paying for certain of these expenses on behalf of energy companies."

Now, if the President of the United States can call for this, it just seems logical to those of us on this side of the aisle that Congress ought to be able to join with the other body. This body ought to embrace what the Senate has already done and concluded, and be in harmony with the Senate and the President of the United States.

Mr. Speaker, I reserve the balance of my time.

Mr. SAM JOHNSON of Texas. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, you know, talking about helping our companies, the energy bill that my opponent referred to